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9

10
11 **UNITED STATES BANKRUPTCY COURT**
12 **CENTRAL DISTRICT OF CALIFORNIA – LOS ANGELES DIVISION**

13 In re:

14 SEATON INVESTMENTS, LLC, *et al.*,

15 Debtors and Debtors in
16 Possession.

Lead Case No. 2:24-bk-12079-VZ

Jointly Administered with Case Nos.:
2:24-bk-12080-VZ; 2:24-bk-12081-VZ;
2:24-bk-12082-VZ; 2:24-bk-12091-VZ;
2:24-bk-12074-VZ; 2:24-bk-12075-VZ
and 2:24-bk-12076-VZ

Chapter 11

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- ☐ Affects All Debtors.
- ☒ Affects Seaton Investments, LLC
- ☐ Affects Colyton Investments, LLC
- ☒ Affects Broadway Avenue Investments, LLC
- ☒ Affects SLA Investments, LLC
- ☐ Affects Negev Investments, LLC
- ☒ Affects Alan Gomperts
- ☒ Affects Daniel Halevy
- ☒ Affects Susan Halevy

**STIPULATION TO CONTINUE
HEARING ON OMNIBUS
OBJECTION TO PRIORITY
PROOFS OF CLAIM FILED BY
DEPARTMENT OF TREASURY -
INTERNAL REVENUE SERVICE
RE:**

- *Alan Gomperts Claim #3-1*
- *Daniel Halevy Claim #3-1*
- *Susan Halevy Claim #2-1*
- *Seaton Investments, LLC Claim #1-1*
- *Broadway Avenue Investments, LLC Claim #1-1*
- *SLA Investments, LLC Claim #1-1*

Current Hearing:

Date: September 10, 2024

Time: 11:00 a.m.

Crtrm.: 1368

Continued Hearing:

Date: November 12, 2024

Time: 11:00 a.m.

Crtrm.: 1368

**TO THE HONORABLE VINCENT P. ZURZOLO, UNITED STATES BANKRUPTCY
JUDGE AND ALL INTERESTED PARTIES:**

Debtors Alan Gomperts, Daniel Halevy, Susan Halevy (collectively, the “Individual Debtors”), Seaton Investments, LLC, Broadway Avenue Investments, LLC, and SLA Investments, LLC (collectively, the “Corporate Debtors”) (the Individual Debtors and the Corporate Debtors, together, the “Debtors”),¹ together with the United States of America and its agency, the Department of Treasury - Internal Revenue Service (the “IRS,” and together with the Debtors, the “Parties”), hereby stipulate and request that the Court enter an order as follows:

Recitals

1. The Debtors filed their chapter 11 petitions on March 18 and 19, 2024. On April 1, 2024, the Court entered an order jointly administering the Debtors’ chapter 11 cases (doc. no. 16). Seaton Investments, LLC is the lead case in which all documents must be filed, except for proofs of claim.

2. On May 30, 2024, the Court issued its *Order After Initial Status Conference in Chapter 11 Case* (“Scheduling Order,” Doc. No. 83), setting July 16, 2024 as the deadline to file proofs of claim for non-government claims, and September 20, 2024 as the deadline for a hearing to be held on claim objections. December 12, 2024, at 11:00 a.m. is the date set for a hearing on approval of the disclosure statement (unless the Debtors schedule an earlier date).

3. The IRS filed the following proofs of claim in the respective Debtors’ cases (collectively, the “IRS Claims”):

Debtor Name	Case Number	Dollar Amount	Claim #	Exhibit #	Priority
Alan Gomperts	2:24-bk-12074-VZ	\$72,000	3-1	A	Yes
Daniel Halevy	2:24-bk-12075-VZ	\$56,000	3-1	B	Yes
Susan Halevy	2:24-bk-12076-VZ	\$25,400	2-1	C	Yes
Seaton Investments, LLC	2:24-bk-12079-VZ	\$13,260	1-1	D	No

¹ Two other jointly administered debtors are not parties to this objection.

Broadway Avenue Investments, LLC	2:24-bk-12081-VZ	\$16,575	1-1	E	No
SLA Investments, LLC	2:24-bk-12082-VZ	\$16,575	1-1	F	No

4. On August 9, 2024, the Debtors filed the *Omnibus Objection to Priority Proofs of Claim Filed By Department of Treasury – Internal Revenue Service re: [the IRS Claims]* (“Omnibus Objection,” Doc. No. 143), which noticed and scheduled a hearing date of September 10, 2024 at 11:00 a.m.

5. As stated in the Omnibus Objection, the grounds for objection to the IRS Claims are identical: the IRS Claims are estimates which are not based on actual taxes owed. The Debtors assert that the amounts that will be actually owed are lower than the amounts claimed in the proofs of claim and, in some cases, will be zero.

6. The Debtors are finalizing their respective tax returns, which will be filed soon, and the Parties recognize that the IRS will need time to evaluate the respective tax returns, before amending the proofs of claim, which will potentially resolve any disputes with respect to the claim amounts.

7. In order to allow time for the Debtors to file the respective tax returns and to allow the IRS to evaluate the respective tax returns, the Parties stipulate and request that the Court enter an order approving this Stipulation and modifying the Scheduling Order to allow for a continued hearing after September 20, 2024, so that the issues raised in the Omnibus Objection may be resolved without the need for court intervention. The Parties agree that the requested continuance and modification of the Scheduling Order is in the best interests of the Parties and judicial economy.

STIPULATION

The Parties stipulate, agree, and request that the Court enter an order approving as follows:

1. The foregoing recitals are hereby incorporated by reference.
2. The hearing on the Omnibus Objection scheduled for September 10, 2024 at 11:00

1 a.m. be continued to November 12, 2024 at 11:00 a.m., or such other date and time as is
2 convenient for the Court.

3 3. The respective deadlines related to the hearing on the Omnibus Objection shall be
4 calculated from the continued hearing date.

5 4. The Scheduling Order is modified to allow the hearing on the Omnibus Objection
6 to occur after the September 20, 2024 deadline, with all other dates and deadlines in the
7 Scheduling Order to remain in effect.

8 IT IS SO STIPULATED.

9
10 DATED: August 14, 2024

SAUL EWING LLP

11
12 By: /s/ Zev Shechtman

13 ZEV SHECHTMAN

14 Attorneys for the Individual Debtors

15 DATED: August __, 2024

WEINTRAUB ZOLKIN TALERICO & SELTH LLP

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17
18 By: 

DERRICK TALERICO

19 Attorneys for the Corporate Debtors

20 E. MARTIN ESTRADA

21 United States Attorney

22 DAVID M. HARRIS

Assistant United States Attorney

Chief, Civil Division

23 JOLENE TANNER

Assistant United States Attorney

24 Chief, Tax Section

25 Dated: August 14, 2024

26 By: 

ROBERT F. CONTE

Assistant United States Attorney

27 Attorneys for the United States of America

PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is: Saul Ewing 1888 Century Park East, Suite 1500, Los Angeles, CA 90067.

A true and correct copy of the document entitled: **STIPULATION TO CONTINUE HEARING ON OMNIBUS OBJECTION TO PRIORITY PROOFS OF CLAIM FILED BY DEPARTMENT OF TREASURY - INTERNAL REVENUE SERVICE RE: • Alan Gomperts Claim #3-1; • Daniel Halevy Claim #3-1; • Susan Halevy Claim #2-1; • Seaton Investments, LLC Claim #1-1; • Broadway Avenue Investments, LLC Claim #1-1; • SLA Investments, LLC Claim #1-1** will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner stated below:

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF): Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On **August 16, 2024**, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

SEE ATTACHED

☒ Service information continued on attached page

2. SERVED BY UNITED STATES MAIL:

On (date), I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

☐ Service information continued on attached page

3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL (state method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on **August 16, 2024**, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

BY PERSONAL DELIVERY:

Hon. Vincent P. Zurzolo
U.S. Bankruptcy Court
Edward R. Roybal Federal Building and Courthouse
255 E. Temple Street (**Bin outside of Suite 1360**)
Los Angeles, CA 90012

BY EMAIL:

Derrick Talerico
dtalerico@wztslaw.com

Attorneys for the Corporate Debtors

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Robert Conte
RConte@usa.doj.gov

Attorneys for the United States of America

☐ Service information continued on attached page

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

August 16, 2024
Date

Easter A. Santa Maria
Printed Name

Easter A. Santa Maria
Signature

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37 Bruce D Poltroch on behalf of Creditor Archway Real Estate Income Fund I SPE I, LLC

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